GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)- Insertion of Explanation regarding Bus Body Building in the notification issued in G.O.Ms.No.259, Revenue (CT-II) Department, Dated 29.6.2017 - Notification- Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 26 **Dated: 06-02-2020**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.259, Revenue (CT-II) Department, Dated 29.06.2017.
3. G.O.Ms.No.455, Revenue (CT-II) Department, Dated 06.11.2019.
4. Notification No.26 of 2019, Central Tax (Rate), Dated: 22.11.2019, Department of Revenue, Ministry of Finance, Government of India.
5. From the Chief Commissioner of State Tax, A.P., Letter No. REV03-12039(31)/105/2019-GST SEC-CCT dated:23 -12-2019.

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 07-02-2020:

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh on the recommendations of the Goods and Services Tax Council, and on being satisfied that it is necessary so to do, hereby make the following further amendment to the notification issued in the G.O.Ms.No.259, Revenue (Commercial Taxes-II) Department, Dated 29.06.2017, as subsequently amended:-

AMENDMENT

In the said notification, in the Table, against serial number 26, in column (3), in item (ic), the following Explanation shall be inserted, namely: -

"Explanation- For the purposes of this entry, the term "bus body building" shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975."

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

D. SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Dy.Chief Minister (Excise & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER